



# Nebraska Tax Application

FORM  
20

PLEASE DO NOT WRITE IN THIS SPACE

☐ Check this box if you are registering through the Streamlined Sales Tax Central Registration System

1 Do you hold, or have you previously held a Nebraska Identification Number? <input type="checkbox"/> YES <input type="checkbox"/> NO If Yes, give number: _____	2 Federal Employer Identification Number _____	3 County of Business Location _____	4 For Department Use Only
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NAME AND LOCATION ADDRESS (Print Clearly)		NAME AND MAILING ADDRESS	
Name Doing Business As (dba) _____		Name _____	
Legal Name _____		Street or Other Mailing Address _____	
Street Address (Do Not Use P.O. Box) _____		City _____	State _____ Zip Code _____
City _____	State _____ Zip Code _____	5 Name and Address of Legal Entity/Owner _____	
Is this location within the city limits? <input type="checkbox"/> YES <input type="checkbox"/> NO			

6 Identify Owner and Spouse (if joint ownership), Partners, Members, or Corporation Officers (One of the listed Individuals must sign as Applicant)		
Social Security Number	Name, Address, City, State, Zip Code	Title, If Corporate Officer

7 Type of Ownership		
(1) <input type="checkbox"/> Sole Proprietorship	(5) <input type="checkbox"/> Foreign Corporation	(9) <input type="checkbox"/> Nonprofit Organization
(2) <input type="checkbox"/> Partnership	(6) <input type="checkbox"/> Domesticated Corporation	(10) <input type="checkbox"/> Cooperative _____
(3) <input type="checkbox"/> Nonprofit Corporation	(7) <input type="checkbox"/> Governmental	(11) <input type="checkbox"/> Limited Liability Company
(4) <input type="checkbox"/> Domestic Corporation	(8) <input type="checkbox"/> Fiduciary (Estate or Trust)	
8 Accounting Basis		
(1) <input type="checkbox"/> Cash	(9) Accounting Period (Type of Year)	
(2) <input type="checkbox"/> Accrual	(1) <input type="checkbox"/> Calendar—January 1 to December 31	
(3) <input type="checkbox"/> Other _____	(2) <input type="checkbox"/> Fiscal—12 Month Ending _____	
	(3) <input type="checkbox"/> Fiscal—52 or 53 Week Ending _____	

10 Location of Records			
(1) <input type="checkbox"/> Same as Location Address		(2) <input type="checkbox"/> Same as Mailing Address	
(3) <input type="checkbox"/> Other Address _____			
Address _____	City _____	State _____	Zip Code _____

11 Reason for Filing Application, Check Appropriate Box(es). If Box 3 is checked, you must cancel your old Nebraska I.D. Number.			
(1) <input type="checkbox"/> Original Application	(3) <input type="checkbox"/> Change Business Entity (Indicate Nebraska I.D. Number of Previous Entity): _____	(4) <input type="checkbox"/> Renewal-Cigarette Dealers Only	(5) <input type="checkbox"/> Add Tax Program
(2) <input type="checkbox"/> Change in Partners	From: _____ To: _____	(6) <input type="checkbox"/> Other (Attach Explanation)	
	<input type="checkbox"/> Proprietorship	<input type="checkbox"/> Proprietorship	
	<input type="checkbox"/> Partnership	<input type="checkbox"/> Partnership	
	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Limited Liability Company	
	<input type="checkbox"/> Corporation	<input type="checkbox"/> Corporation	

12 Provide a general description of your business operations: _____	
a. Business type: <input type="checkbox"/> Retailer <input type="checkbox"/> Lessor <input type="checkbox"/> Wholesaler <input type="checkbox"/> Manufacturer <input type="checkbox"/> Contractor <input type="checkbox"/> Farmer <input type="checkbox"/> Other	
b. If you sell a product, describe the product _____	
c. If you provide a service, describe the service _____	
d. If your business does not operate year round, identify the months you operate _____	
e. How many business establishments do you operate? in Nebraska _____ in U.S.A. _____	
f. If you purchased an existing business, identify the previous owner _____	

Name Address City Zip Code Nebraska I.D. Number

COMPLETE REVERSE SIDE

If you need to report a liability for periods prior to the date of this application, enter the earliest date (month, day, year) for which you need a return.

**Check Type of Program(s) Being Applied for (See instructions, Part IV, for filing frequency requirements)**

**13 SALES AND USE TAX**

<input type="checkbox"/> Sales Tax Permit — No Fee — Enter date of first sale .....	MO	DAY	YEAR
a. Estimate your annual taxable sales:			
(1) <input type="checkbox"/> More than \$60,000	(2) <input type="checkbox"/> \$18,000 to \$60,000	(4) <input type="checkbox"/> Less than \$18,000	
b. If you have more than one licensed location, will your returns be filed:			
(1) <input type="checkbox"/> Separate for each location	(2) <input type="checkbox"/> Combined for all locations (File application, Form 11)		
<input type="checkbox"/> Consumer's Use Tax — No Fee — Enter date of first transaction .....	MO	DAY	YEAR
a. Do not check this block if a sales tax permit has been applied for.			
b. Estimate your annual taxable purchases:			
(1) <input type="checkbox"/> More than \$60,000	(2) <input type="checkbox"/> \$18,000 to \$60,000	(4) <input type="checkbox"/> Less than \$18,000	
<input type="checkbox"/> Retailer's Use Tax Permit — No Fee (non-nexus business only) Enter date of first sale .....	MO	DAY	YEAR
a. Estimate your annual taxable sales:			
(1) <input type="checkbox"/> More than \$60,000	(2) <input type="checkbox"/> \$18,000 to \$60,000	(4) <input type="checkbox"/> Less than \$18,000	

**14 INCOME TAX**

<input type="checkbox"/> Income Tax Withholding — No Fee .....	(Enter Date of First Wages Paid)		
	MO	DAY	YEAR
a. Will your average Nebraska monthly withholding exceed \$500? .....			
(1) <input type="checkbox"/> YES		(2) <input type="checkbox"/> NO	
b. Will your <b>annual</b> state income tax withholding be less than \$500 per year? .....			
(2) <input type="checkbox"/> YES		(4) <input type="checkbox"/> NO	
If you answer yes, mark filing frequency preference .....			
(2) <input type="checkbox"/> Quarterly		(4) <input type="checkbox"/> Annually	
c. Will your withholding tax returns be filed:			
(1) <input type="checkbox"/> For each separate location	(2) <input type="checkbox"/> Consolidated for all locations	(3) <input type="checkbox"/> Consolidated by region or district	
d. If you will have a payroll service prepare your returns, attach a power of attorney containing original signatures.			
e. Additional Business Operations Employing Nebraska Residents (Attach Additional Sheet if Necessary)			
Nebraska I.D. Number	Business Name	Location Address, City, State, Zip Code	

<input type="checkbox"/> Corporate Income Tax — No Fee .....	(Enter Beginning Date)		
	MO	DAY	YEAR
Are you an S Corporation? .....			
(3) <input type="checkbox"/> YES		<input type="checkbox"/> NO	
<input type="checkbox"/> Partnership Income Tax — No Fee .....	MO	DAY	YEAR
<input type="checkbox"/> Fiduciary Income Tax — No Fee .....	MO	DAY	YEAR
<input type="checkbox"/> Financial Institution Tax (indicate type of institution) — No Fee .....	MO	DAY	YEAR
(1) <input type="checkbox"/> Bank	(2) <input type="checkbox"/> Savings and Loan	(3) <input type="checkbox"/> Credit Union	
(4) <input type="checkbox"/> Other (specify): .....			

**15 MISCELLANEOUS TAXES**

<input type="checkbox"/> Tire Fee Permit — No Fee .....	(Enter Date of First Transaction)		
	MO	DAY	YEAR
a. Estimate the annual number of taxable tires that your business will sell:			
(1) <input type="checkbox"/> More than 3,000	(2) <input type="checkbox"/> 900 – 3,000	(4) <input type="checkbox"/> Less than 900	
<input type="checkbox"/> Lodging Tax Permit — No Fee .....	MO	DAY	YEAR
a. Estimate your annual taxable lodging receipts:			
(1) <input type="checkbox"/> \$10,000 or more	(4) <input type="checkbox"/> Less than \$10,000		
<input type="checkbox"/> Litter Fee License — No Fee .....	MO	DAY	YEAR
a. If you have more than one licensed location, you must file a combined litter fee return. File application, Form 11			
<input type="checkbox"/> Severance and Conservation — No Fee .....	MO	DAY	YEAR
<input type="checkbox"/> Wholesale Cigarette Dealer's Permit — <b>\$500 Fee &amp; \$1,000 Bond Required (ENCLOSE PAYMENT &amp; BOND)</b> ..	MO	DAY	YEAR
<input type="checkbox"/> License to Transport Unstamped Cigarettes — <b>\$10 Fee &amp; \$1,000 Bond Required (ENCLOSE PAYMENT &amp; BOND)</b>	MO	DAY	YEAR
<input type="checkbox"/> Tobacco Products License — <b>\$25 Fee (ENCLOSE PAYMENT)</b> .....	MO	DAY	YEAR
You do not need this license if tobacco products (not including cigarettes) are purchased from a supplier who has a Nebraska tobacco products license.			
a. Foreign corporation must attach Nebraska certificate of authority.			
b. Noncorporate persons must designate a Nebraska resident agent.			

**16 Person to contact regarding this application**

Name	Title	Telephone Number
Under penalties of law, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete.		

**sign  
here**

Signature of Owner(s), Partner, Member, Corporate Officer,  
Person Authorized by Attached Power of Attorney

Title

Date

Telephone Number

**MAIL THIS APPLICATION WITH ALL REQUIRED FEES AND BONDS TO:**

NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98903, LINCOLN, NE 68509-8903

Visit our Web Site: [www.revenue.state.ne.us](http://www.revenue.state.ne.us), or call 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729.

# Nebraska Licensing Requirements

## How to Apply for Nebraska Tax Programs



**PART I: The Nebraska Tax Application, Form 20, is used for the following tax programs:**

### Sales and Use Tax

■ **Sales Tax Permit:** Every person engaged in business as a retailer making retail sales of goods or taxable services in Nebraska must obtain a sales tax permit for **each** location in this state. Engaged in business in this state means and includes any of the following:

- Maintaining, occupying, or using permanently or temporarily, directly or indirectly, or through an agent, by whatever name called, an office, place of distribution, sales or sample room or place, warehouse, or storage place or other place of business in this state;
- Having any representatives, agents, salesmen, canvassers, or solicitors operating in this state under the authority of the retailer or a subsidiary of the retailer for the purposes of selling, delivering, or taking of orders for any property or taxable services;
- Deriving receipts from the rental or lease of property in this state;
- Soliciting retail sales of property or taxable services from residents of this state on a continuous, regular, or systematic basis by means of advertising which is broadcast from or relayed from a transmitter within this state or distributed from a location within this state;
- Soliciting orders from residents of this state for property or taxable services by mail, if the solicitations are continuous, regular, seasonal, or systematic and if the retailer benefits from any banking, financing, debt collection, or marketing activities occurring in this state or benefits from the location in this state of authorized installation, servicing, or repair facilities;
- Being owned or controlled by the same interests which own or control any retailer engaged in business in the same or similar line of business in this state; or
- Maintaining or having a franchisee or licensee operating under the retailer's trade name in this state if the franchisee or licensee is required to collect the tax under the Nebraska Revenue Act of 1967.

Any retailer having at least 80 percent ownership in more than one licensed location making retail sales in Nebraska may apply for permission to file a combined sales tax return by filing a Nebraska Application for Permission to File a Monthly Combined Sales and Use Tax or a Combined Annual Litter Fee Return, Form 11.

Sales taxes collected by retailers belong to the state. All sales taxes collected must be deposited into a separate account and may not be commingled with any other business receipts.

■ **Consumer's Use Tax:** Every person or business storing, distributing, using or consuming property or making a use of taxable services in Nebraska is subject to consumer's use tax when the applicable Nebraska sales tax has not been paid. If you apply for a sales tax permit, the tax can be remitted on the

sales tax return. If you are not required to have a sales tax permit, then a consumer's use tax number should be applied for.

■ **Retailer's Use Tax:** Out-of-state sellers who have no obligation to register for collection of the Nebraska sales tax because of insufficient contact with this state may, as a service to their Nebraska customers, obtain a Retailer's Use Tax Permit. With such a permit, sellers can collect and remit the appropriate tax for their Nebraska customers. Otherwise, the customer is liable for consumer's use tax (See Sales Tax Permit criteria).

### Income Tax

■ **Withholding:** An individual or entity with an office or conducting business in Nebraska and considered an employer for federal purposes must apply for a withholding certificate prior to withholding income taxes for Nebraska. This includes payments made to all employees, including nonresidents, for services performed in Nebraska. Withholding may also be required when paying a nonresident of Nebraska, for services performed in Nebraska, who is not an employee. Gambling winnings and other payments that are subject to federal withholding are included in the term "wages" and are subject to Nebraska withholding. Nebraska income tax must also be withheld on pension and annuity payments when the recipient or payee requests that the payor withhold such tax. All income tax withholding amounts are the property of the state. This money **MUST** be deposited in a separate account and may not be commingled with any other business receipts.

■ **Corporation Income Tax:** Every entity subject to federal corporate income tax and engaged in business in Nebraska or having sources of income from Nebraska must file a Nebraska Corporation Income Tax Return, Form 1120N. Insurance companies and certain nonprofit organizations filing Federal Forms 990-T, 1120H, or 1120POL, also must file Form 1120N. Corporations which have elected to file under Subchapter S of the Internal Revenue Code must file a Nebraska S Corporation Income Tax Return, Form 1120-SN, **unless** all shareholders are Nebraska residents, and all income is derived from Nebraska sources.

■ **Partnership Income Tax:** The Nebraska Partnership Return of Income, Form 1065N, must be completed by every partnership that has one or more nonresident partners or income derived from outside of Nebraska. A partnership return is **not** required if all partners are residents of Nebraska, and all income is derived from Nebraska sources. A limited liability company treated federally as a partnership will also file a Nebraska partnership return.

■ **Fiduciary Income Tax:** Every fiduciary of a resident estate or trust must file a Nebraska Fiduciary Income Tax Return, Form 1041N, if the estate or trust is required to file a federal income tax return for the taxable year. A fiduciary return is **not** required for a simple trust if all of the trust's beneficiaries are residents of Nebraska, all of the trust's income is derived from sources in Nebraska, and the trust has no federal taxable income.

■ **Financial Institution Tax:** Every financial institution which maintains a permanent place of business in Nebraska and actively solicits deposits from Nebraska residents must file a Nebraska Financial Institution Tax Return, Form 1120NF. A financial institution does not file a Nebraska Corporation Income Tax Return.

## Miscellaneous Taxes

- **Tire Fee:** Retailers selling new tires for a motor vehicle, trailer, semitrailer, or farm tractor must obtain a Nebraska Tire Fee Permit. Only one permit is issued regardless of the number of locations selling new tires.
- **Lodging Tax:** Any person operating a hotel, motel, inn, campground, or bed and breakfast in Nebraska must obtain a Lodging Tax Permit for **each** location.
- **Litter Fee:** Manufacturers, wholesalers, and retailers having annual gross proceeds of \$100,000 or more from sales in this state of products subject to the litter fee must obtain a Litter Fee License for **each place of business** selling such products in the state. Manufacturers, wholesalers, or retailers with more than one location **must** license **each** location and file a combined litter fee return and report the total gross proceeds for all locations. A Nebraska application, Form 11, must be filed to obtain a combined litter fee number.
- **Severance and Conservation Tax:** No permit will be issued for this program. However, every person severing oil or natural gas from the soil of Nebraska must be licensed and pay the severance and conservation tax unless the oil or gas is sold in Nebraska, and then the first purchaser must pay the tax.
- **Wholesale Cigarette Dealer:** In order to purchase and affix cigarette stamps to packages of cigarettes for sale or distribution, a dealer must obtain a Wholesale Cigarette Dealer's Permit. A bond is required. This permit is required to be renewed annually. **Each location that affixes stamps must be licensed.**
- **License to Transport Unstamped Cigarettes:** Common carriers transporting unstamped cigarettes from any bonded warehouse to a licensed wholesale cigarette dealer in Nebraska must obtain a license to transport unstamped cigarettes. A bond is required.
- **Tobacco Products:** A Tobacco Products License must be obtained by the first owner of the tobacco products prior to importing or manufacturing and selling tobacco products in Nebraska. The first owner is any out-of-state supplier who ships or transports tobacco products to retailers in Nebraska. The first owner also includes any wholesaler or retailer who purchases tobacco products from an out-of-state supplier who does not have a Tobacco Products License. Tobacco products include those forms of tobacco, other than cigarettes, suitable for chewing or smoking.

**PART II: Each of the following programs has a separate application form, as indicated:**

### Mechanical Amusement Device

Operators and distributors of mechanical amusement devices that are used for a game, contest, or amusement, **must file a Nebraska**

**Tax Application and Return, Form 54.** A mechanical amusement device does not include any device that is mechanically constructed in a manner that would render its operation illegal under the laws of the State of Nebraska.

### Bingo, Lottery, Raffle, or Lottery by Pickle Card

Any nonprofit organization or volunteer fire company that wishes to obtain a license to conduct bingo, a lottery by the sale of pickle cards, a lottery with gross proceeds over \$1,000, or a raffle with gross proceeds over \$5,000, **must file a Nebraska Application for Bingo, Lottery, Raffle, or Lottery by Pickle Card, Form 50.**

### Nonresident Contractor

A contractor who is not domiciled in and has not maintained a permanent place of business or residence in Nebraska for at least six months must obtain a Nonresident Contractor's Permit before engaging in the business of contracting within Nebraska. In addition, each construction project must be registered. **Application forms are Nebraska Application for Nonresident Contractor's Registration, Form 24, and Nebraska Tax Application for Nonresident Contractor's Project Permit, Form 24A. The Nebraska Tax Bond, Form 24B, must be submitted with Form 24A.**

### Motor Fuels Taxes

The motor fuels tax programs are administered by the Motor Fuels Division. Any person, including suppliers, distributors, importers, wholesalers, or exporters, can obtain the appropriate license by filing a Nebraska Motor Fuels License Application, Form 20MF.

### PART III: Electronic Funds Transfer

Businesses that are licensed to pay taxes in this state may be able to enroll in the Nebraska Electronic Funds Transfer (EFT) Program. An Authorization Agreement for Electronic Funds Transfer (EFT) of Tax Payments, Form 27EFT, can be found on our Web site. Certain taxpayers with annual payments in excess of statutory thresholds are mandated to make EFT payments.

### PART IV: Filing Frequency and Online Filing

Permitholders filing a sales and use tax, consumer's use tax, retailer's use tax, or tire fee return and remitting \$900 to \$3,000 of tax annually may request a quarterly filing frequency. Those remitting less than \$900 of tax annually may request an annual filing frequency. Permitholders filing a lodging tax return and remitting \$99 or less of tax annually may request to file an annual return. Employers withholding less than \$500 annually in state income tax withholding may request to file an annual return, rather than quarterly returns.

Taxpayers with certain filing frequencies may qualify to file their returns online for sales and/or withholding tax. Go to our Web site at: [www.revenue.state.ne.us](http://www.revenue.state.ne.us) for further information regarding online filing.

## For Nebraska Tax Assistance With All Tax Programs Except Motor Fuels:

Additional information on all of the above programs is available on our Web site: [www.revenue.state.ne.us](http://www.revenue.state.ne.us). Our Web site has applications, information guides, tax forms, FAQs, tax regulations, online filing information, new developments and much more.

Or contact us: 1-800-742-7474 (toll free in NE and IA) or call 1-402-471-5729

\*For TT (Text Telephone) dial 1-800-382-9309

Nebraska State Office Building  
301 Centennial Mall South  
Lincoln, Nebraska 68509

## For Motor Fuels Tax Programs Only:

Web site: [www.revenue.state.ne.us/fuels](http://www.revenue.state.ne.us/fuels)

Telephone toll free 1-800-554-FUEL (1-800-554-3835). Lincoln residents call 471-5730

\*Telecommunication Device for the Deaf (TDD) is designated by the use of "TT," which is consistent with the Americans with Disabilities Act.